

**February 12, 2026**

To,  
Manager – Listing Department,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C-1,  
G Block, Bandra Kurla Complex,  
Bandra East, Mumbai – 400 051

**Subject: Outcome of Board Meeting held on February 12, 2026**

**NSE Symbol: PANACHE**

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Dear Sir / Madam,

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the Board of Directors of Panache Digilife Limited ('the Company") at its meeting held today i.e., Thursday, February 12, 2026 has inter-alia considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2025, along with Limited Review Report thereon, enclosed as **Annexure - I**.

The meeting of the Board of Directors of the Company commenced at 11:00 a.m. and concluded at 4.30 p.m.

Kindly take the same on your records.

Thanking you,  
Yours faithfully,

**For Panache Digilife Limited**

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**Harshil Chheda**  
**Company Secretary & Compliance Officer**

**Encl.: As above**

Annexure - I  
**Panache Digilife Limited**

Regd Office : Building No. A3, Unit No. 102 To 108, 201 To 208, Babosa Industrial Park, Saravali Village, Bhiwandi, Thane - 421302

Corporate Office : B-507, Raheja Plaza CSL, L.B.S. Marg, Ghatkopar West, Mumbai 400086, MH, India

Tel.: +91-22-2500 7002 | Website: [www.panachedigilife.com](http://www.panachedigilife.com)

Email: [info@panachedigilife.com](mailto:info@panachedigilife.com) | CIN: L72200MH2007PLC169415

**Statement of Standalone Unaudited Results for the Quarter and Nine months ended 31/12/2025**

	Particulars	Quarter Ended			(Rs. In Lacs/amount) except data per share	
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	7,000.19	3,902.00	2,074.00	13,856.24	5,591.00
II	Other Income	28.08	36.74	16.71	88.39	58.95
III	<b>Total Income (I+II)</b>	<b>7,028.27</b>	<b>3,938.74</b>	<b>2,090.71</b>	<b>13,944.63</b>	<b>5,649.95</b>
IV	Expenses					
	Cost of Materials Consumed	7,393.05	3,546.16	1,594.93	13,603.79	4,097.49
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(1,325.04)	(183.04)	(52.55)	(1,685.60)	199.28
	Employee benefits expense	141.78	169.75	107.00	453.44	292.54
	Finance Costs	63.48	69.46	63.27	200.13	222.15
	Depreciation and amortisation expenses	29.51	29.14	27.27	87.70	81.11
	Other Expenses	111.68	114.01	105.32	352.04	292.31
	<b>Total Expenses (IV)</b>	<b>6,414.46</b>	<b>3,745.47</b>	<b>1,845.25</b>	<b>13,011.49</b>	<b>5,184.87</b>
V	Profit/(loss) before exceptional items and tax (I-IV)	613.81	193.27	245.47	933.15	465.08
VI	Exceptional Profit / (Loss) Items	-	-	-	-	-
VII	Profit / (loss) before tax(V-VI)	613.81	193.27	245.47	933.15	465.08
VIII	Tax Expense:					
	(1) Current Tax	166.54	43.03	39.84	238.54	80.65
	(2) Deferred Tax	2.83	2.27	3.98	6.52	19.01
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	444.44	147.98	201.64	688.08	365.42
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	444.44	147.98	201.64	688.08	365.42
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	(3.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	0.90
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	444.44	147.98	201.64	688.08	365.42
XVI	Earnings per equity (for Continuing operation):					
	(1) Basic	2.92	0.97	1.44	4.52	2.61
	(2) Diluted	2.83	0.94	1.36	4.38	2.47
XVII	Earnings per equity (for discontinuing operation)					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing & continuing operation)					
	(1) Basic	2.92	0.97	1.44	4.52	2.61
	(2) Diluted	2.83	0.94	1.36	4.38	2.47
						4.04

# Panache Digilife Limited

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Email: [info@panachedigilife.com](mailto:info@panachedigilife.com) | CIN: L72200MH2007PLC169415

## Notes:

- 1) The standalone financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 12th February, 2026. The statutory auditors have issued Limited Review Report.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) The Financial statements of Technofy Digital Private Limited (Wholly owned Subsidiary) have been prepared on the assumption that it is 'not a going concern'. However, it will not have any impact on the carrying value of investments in subsidiary as well as the loans given to it as the management is of the opinion that the business activities in it will be revived in the future while the Promoters may infuse additional Capital to revive the operations of the subsidiary.
- 5) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 6) During the quarter, the company issued 29,28,652 warrants with a face value of Rs. 10 each to Promotors and Non-Promoters, in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The issue price was set at Rs. 263 per warrant, which includes a securities premium of Rs. 253 per warrant. The Company has received 25% of the issue price per warrant i.e. Rs. 66.00 as upfront payment aggregating to Rs. 1932.91 Lakhs. Each Warrant, so allotted, is convertible into an equal number of equity shares of face value of Rs. 10/- each of the Company subject to receipt of balance consideration of Rs. 197.00 per warrant (being 75% of the issue price per warrant) from the allottees to exercise conversion option against each such warrant. As of December 31, 2025, the proceeds from this issue have been fully utilized for the intended purposes.

In line with Ind AS 32, transaction costs associated with the preferential issue have been deducted from equity under securities premium.

- 7) Effective from 21st November, 2025 multiple existing labour legislations have been consolidated into a unified framework comprising of four labour codes collectively known as New Labour Code.

The Company is currently in the process of assessing and identifying the financial impact, if any, arising from the said regulation. Pending completion of the detailed evaluation, the impact has not been recognised in these quarterly financial results.

The Company will appropriately recognise and disclose the impact, if any, in accordance with the applicable Indian Accounting Standards, in the annual financial statements for the year ending March 31, 2026.

Date : - 12th February, 2026

Place : - Mumbai



# Jain Salia & Associates

## Chartered Accountants

### LIMITED REVIEW REPORT

#### Independent Auditor's report on Standalone Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,  
The Board of Directors of  
**Panache Digilife Limited**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Panache Digilife Limited, (the Company)** for the quarter and nine months ended 31<sup>st</sup> December 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the statement, which has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone Financial Statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013,



507-D, Ecstacy Corporate Business Park, City of Joy, J.S.D Marg, Mulund (W), Mumbai -400080.  
Contact: 96641 26402/96641 26404, e-mail: [jainsalla@gmail.com](mailto:jainsalla@gmail.com)

# Jain Salia & Associates

## Chartered Accountants

SEBI circular, and other accounting principles generally accepted in India, policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

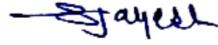


**Place: - Mumbai**

**Dated: - 12.02.2026**

**UDIN: - 26044039RYLRWV4688**

**For Jain Salia & Associates  
Chartered Accountants  
[FRNO. 116291W]**

  
**Partner  
(CA. Jayesh K. Salia)  
(Membership No. 044039)**

# Panache Digilife Limited

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Email: [info@panachedigilife.com](mailto:info@panachedigilife.com) | CIN: L72200MH2007PLC169415

Statement of Consolidated Unaudited Results for the Quarter and Nine months ended 31/12/2025

Particulars	(Rs. In Lakhs) except data per share					
	Quarter Ended		Nine Months Ended		Year ended	
	31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
I Revenue From Operations	7,447.44	3,906.02	2,081.36	14,307.24	5,603.25	11,611.36
II Other Income	23.48	36.26	16.59	82.83	44.85	70.34
III Total Income (I+II)	7,470.91	3,942.28	2,097.95	14,390.07	5,648.10	11,681.69
IV Expenses						
Cost of Materials Consumed	7,802.72	3,550.12	1,598.97	14,017.42	4,105.47	9,906.73
Purchases of Stock-in-Trade						
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(1,325.54)	(183.04)	(52.55)	(1,686.36)	193.87	(218.21)
Employee benefits expense	157.23	179.43	109.21	491.48	296.49	440.35
Finance Costs	63.48	69.46	63.27	200.13	222.15	274.35
Depreciation and amortisation expenses	30.18	29.31	27.27	88.54	81.11	108.28
Other Expenses	174.98	108.62	103.90	403.09	296.70	419.60
Total Expenses (IV)	6,903.07	3,753.90	1,850.07	13,514.30	5,195.78	10,931.11
V Profit/(loss) before exceptional items and tax (I-IV)	567.85	188.38	247.878	875.77	452.32	750.59
VI Exceptional Profit / (Loss) Items						
VII Profit/ (loss) before tax(V-VI)	567.85	188.38	247.88	875.77	452.32	750.59
VIII Tax Expense:						
(1) Current Tax	179.78	43.03	40.76	251.79	81.85	158.55
(2) Deferred Tax	(12.02)	3.96	3.46	(8.33)	17.98	20.10
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	400.09	141.39	203.65	632.31	352.48	571.93
X Share of Profit from Associate	(6.92)	1.10	(5.88)	(10.10)	(14.43)	(8.32)
XI Total Profit/(Loss) for the period from continuing operations (IX+X)	393.17	142.49	197.77	622.21	338.05	563.62
XII Profit/(Loss) from discontinued operations	45.91	(0.46)	(0.00)	42.45	130.77	130.90
XIII Tax expenses of discontinued operations	13.24	-	-	13.24	7.73	7.77
XIV Profit/(Loss) from discontinued operations (after tax) (X-XI)	32.66	(0.46)	(0.00)	29.20	123.04	123.13
XV Profit/(Loss) for the period (IX+XII)	425.83	142.03	197.77	651.41	461.08	686.75
XVI Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.57)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.90
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	425.83	142.03	197.77	651.41	461.08	684.08
XVIII Profit Attributable to :						
Owners of the company	436.25	139.71	198.33	662.78	462.61	688.82
Non-controlling Interest	(10.42)	2.32	(0.56)	(11.37)	(1.52)	(2.08)
XIX Total Comprehensive Income Attributable to :						
Owners of the company	436.25	139.71	198.33	662.78	462.61	686.15
Non-controlling Interest	(10.42)	2.32	(0.56)	(11.37)	(1.52)	(2.08)
XVIII Earnings per equity (for Continuing operation):						
(1) Basic	2.58	0.94	1.41	4.09	2.42	4.02
(2) Diluted	2.50	0.91	1.34	3.96	2.29	3.89
XIX Earnings per equity (for discontinued operation)						
(1) Basic	0.21	(0.00)	(0.00)	0.19	0.88	0.88
(2) Diluted	0.21	(0.00)	(0.00)	0.19	0.83	0.85
XX Earning per equity share (for discontinued & continuing operation)						
(1) Basic	2.80	0.93	1.41	4.28	3.30	4.90
(2) Diluted	2.71	0.90	1.34	4.15	3.12	4.74

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Email: [info@panachedigilife.com](mailto:info@panachedigilife.com) | CIN: L72200MH2007PLC169415

## Notes:

- 1) The consolidated financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 12th February, 2026. The statutory auditors have issued Limited Review Report.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) The consolidated financial results of the company comprising its subsidiaries (together referred to as "The Group") includes results of the following entities:-

Company	Relation
Panache Newage Technology Private Limited <i>(formerly known as ICT Infratech Services Private Limited)</i>	Indian Subsidiary
Technofy Digital Private Limited	Wholly Owned Indian Subsidiary
AIR Digilife Private Limited <i>(formerly known as NAJ Digilife Private Limited)</i>	Indian Subsidiary
Cadcord Technologies Private Limited	Associate

- 5) As disclosed in the previous year's result, the status of subsidiary viz. Technofy Digital Private Limited, continued to be 'not a going concern'. Hence the company has continued to disclose subsidiary's result as a discontinued operation as per Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations."
- 6) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 7) During the quarter, the Parent company issued 29,28,652 warrants with a face value of Rs. 10 each to Promoters and Non-Promoters, in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The issue price was set at Rs. 263 per warrant, which includes a securities premium of Rs. 253 per warrant. The Parent Company has received 25% of the issue price per warrant i.e. Rs. 66.00 as upfront payment aggregating to Rs. 1932.91 Lakhs. Each Warrant, so allotted, is convertible into an equal number of equity shares of face value of Rs. 10/- each of the Company subject to receipt of balance consideration of Rs. 197.00 per warrant (being 75% of the issue price per warrant) from the allottees to exercise conversion option against each such warrant. As of December 31, 2025, the proceeds from this issue have been fully utilized for the intended purposes.

In line with Ind AS 32, transaction costs associated with the preferential issue have been deducted from equity under securities premium.

- 8) Effective from 21st November, 2025 multiple existing labour legislations have been consolidated into a unified framework comprising of four labour codes collectively known as New Labour Code.

The Company is currently in the process of assessing and identifying the financial impact, if any, arising from the said regulation. Pending completion of the detailed evaluation, the impact has not been recognised in these quarterly financial results.

The Company will appropriately recognise and disclose the impact, if any, in accordance with the applicable Indian Accounting Standards, in the annual financial statements for the year ending March 31, 2026.

Date : - 12th February, 2026  
Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED  
NIKUT RAMBHIA  
JOINT MANAGING DIRECTOR  
DIN: 00165678

# Jain Salia & Associates

## Chartered Accountants

### LIMITED REVIEW REPORT

#### Independent Auditor's report on Consolidated Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,  
The Board of Directors of  
**Panache Digilife Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Panache Digilife Limited** (the "Parent") and its Subsidiary and Associate ("the Parent" and its Subsidiary and Associate together referred to as "the Group") for the quarter and nine months ended 31<sup>st</sup> December 2025 ("the statement") being submitted by the Parent company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure requirements) Regulations, 2015 (the "Listing Regulation,2015") as amended.
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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# Jain Salia & Associates

## Chartered Accountants

We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

NAME OF THE COMPANY	RELATION
Panache Digilife Limited	Holding Company
Technofy Digital Private Limited	Indian Subsidiary (Wholly owned)
Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited)	Indian Subsidiary
AIR Digilife Private Limited (Formerly known as NAJ Digilife Private Limited)	Indian Subsidiary
Cadcord Technologies Private Limited	Associate Company

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with applicable accounting principles generally accepted in India, Including Accounting Standard ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder has not disclosed the information required to be disclosed in terms of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.
  - i. In respect of unaudited financial results of the wholly owned Indian subsidiary, Technofy Digital Private Limited, the financial statements reflect net profit/(loss) after tax from discontinued operations of Rs. 32.66 Lakhs, total comprehensive profit/(loss) of Rs. 32.66 Lakhs for the quarter ended 31<sup>st</sup> December 2025 as are considered in the consolidated financial results.



# Jain Salia & Associates

## Chartered Accountants

- ii. The consolidated financial results also include the Indian Subsidiary being 65.88% stake in Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited). The financial statements reflect net profit/(loss) after tax from operations of Rs. (29.06) Lakhs, Total Comprehensive profit/loss) of Rs. (29.06) Lakhs for the quarter ended 31st December 2025 are considered in the consolidated financial results.
- iii. The consolidated financial results also include the Indian Subsidiary being 90% stake in AIR Digilife Private Limited (Formerly known as NAJ Digilife Private Limited). The financial statements reflect net profit/(loss) after tax from operations of Rs. (5.01) Lakhs, total comprehensive profit/loss) of Rs. (5.01) Lakhs for the quarter ended 31st December 2025 are considered in the consolidated financial results.

These financial statements whose reports have been furnished to us by the management and our opinion on the consolidated financial results. In so far as it relates to the amounts and disclosures included in respect of the Associate, are based solely on the reports of other management and procedures performed by us as stated in paragraph above.

- iv. The consolidated financial results also include the Share of Net profit / (Loss) of Rs. (6.92) Lakhs for the quarter ended 31<sup>st</sup> December 2025 from Associate having 26% stake in Cadcord Technologies Private Limited. The financial results of this associate have not been reviewed by us. The net profit/(loss) after tax from operations of Rs. (26.62) Lakhs, total comprehensive profit/(loss) of Rs. (26.62) Lakhs for the quarter ended 31<sup>st</sup> December 2025 and hence, the share of total comprehensive profit / (loss) of Rs. (6.92) Lakhs are considered in the consolidated financial results.

Our conclusion on the Statement is not modified in respect of the above matters.



Place: - Mumbai

Dated: - 12.02.2026

UDIN: - 26044039HAMJYP1671

For Jain Salia & Associates  
Chartered Accountants  
[FRNO. 116291W]

Partner  
(CA. Jayesh K. Salia)  
(Membership No. 044039)